

Memorandum

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To: JUDY YAMADA
Investigation's Manager
Audits and Investigations

Date: June 3, 2010

ORIGINAL SIGNED BY:

From: JUANITA F. BAIER
Quality Control Unit,
Audits and Investigations

Subject: Quality Control Review - Investigations

We have completed a Quality Control Review (QCR) of investigations performed by the Investigations Unit of Audits and Investigations (A&I). Our review covered the period of January 1, 2007, through December 31, 2009.

The purpose of the QCR was to determine whether investigations performed by A&I comply with the Standards published by the Association of Certified Fraud Examiners (Standards) and the Investigation's Manual (Manual.) Our procedures included reviewing the Standards; reviewing the Manual; developing attributes to determine compliance with the Standard and the Manual; testing a sample of investigations and analyzing and summarizing the results of the review.

We have concluded from our review that the investigations conducted by the investigations unit of A&I during the period of January 1, 2007, through December 31, 2009, are in compliance with applicable Standards and the Manual.

We noted minor deficiencies with respect to timeliness and planning that were discussed with you on May 11, 2010, during the exit conference. If you have questions or need additional information, please let me know.

c: Gerald A. Long, Deputy Director, Audits and Investigations
Laurine Bohamera, Chief, Internal Audits, Audits and Investigations.